

### REMARKS

Claims 1-56, 58-64, 66-72, 74-80, 82-88 and 90-132 are pending, with claims 1, 2, 18, 19 and 58-64 being independent. Claims 57, 65, 73, 81 and 89 have been canceled; and claims 1-56, 59, 60, 63, 64, 67, 68, 71, 72, 75, 76, 79, 80, 83, 84, 87, 88, 91, 92, 95, 96, 99, 100, 103, 104, 107, 108, 111, 112, 115, 116, 119, 120, 123, 124, 127, 128, 131 and 132 have been withdrawn from consideration, leaving independent claims 58, 61 and 62 under consideration along with their dependent claims 66, 69, 70, 74, 77, 78, 82, 85, 86, 90, 93, 94, 97, 98, 101, 102, 105, 106, 109, 110, 113, 114, 117, 118, 121, 122, 125, 126, 129 and 130. Claims 58, 61 and 62 have been amended.

Applicant acknowledges with appreciation the Examiner's indication that claims 121, 122, 125 and 126 are directed to allowable subject matter.

Claims 58, 61, 62, 81, 82, 85, 86, 89, 90, 93 and 94 have been rejected as being anticipated by Kumauchi, U.S. Patent No. 5,773,340. With respect to claims 58 and 62, and their dependent claims, applicant requests reconsideration and withdrawal of this rejection because Kumauchi does not describe or suggest forming an insulating film over the at least one bipolar transistor, and forming at least one n-channel transistor and one p-channel transistor over the insulating film. While the Examiner indicates that Fig. 16 of Kumauchi shows a bipolar transistor 24 in a first layer and n-channel and p-channel transistors 14-n and 14-p in a second layer, neither Fig. 16 of Kumauchi nor any other portion of Kumauchi shows an insulating film formed over the transistor 24 and on which the transistors 14-n and 14-p are formed. Accordingly, for at least this reason, the rejection should be withdrawn.

Claim 61 similarly recites a second transistor over a first transistor, which also is not shown by Kumauchi. Accordingly, for at least this reason, the rejection of claim 61 and its dependent claims should be withdrawn.

In addition, claim 61 recites that "a plurality of carrier moving regions comprising a semiconductor material and a plurality of impurity regions comprising the semiconductor material and an impurity element are included at least in the channel forming region" and claim 62 recites that "a plurality of carrier moving regions and a plurality of impurity regions

comprising an impurity element are included at least in the channel forming region." Applicant believes that Kumauchi, in addition to failing to describe or suggest the features noted above, also fails to describe or suggest such an arrangement of carrier regions and impurity regions. Accordingly, applicant requests reconsideration and withdrawal of the rejection of claims 61 and 62, along with their dependent claims, for this additional reason.

Dependent claims 113, 114, 117, 118, 120 and 130 have been rejected as being unpatentable over Kumauchi. Applicant requests reconsideration and withdrawal of this rejection for the reasons discussed above with respect to the independent claims.

Dependent claims 65, 66, 69, 70, 73, 74, 77 and 78 have been rejected as being unpatentable over Kumauchi in view of Mei. Applicant requests reconsideration and withdrawal of this rejection because Mei does not remedy the failure of Kumauchi to describe or suggest the subject matter of the independent claims.

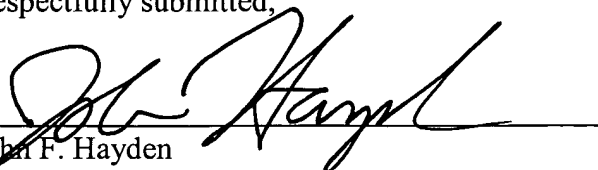
Dependent claims 97, 98, 101, 102, 105, 106, 109 and 110 have been rejected as being unpatentable over Kumauchi in view of Shiue. Applicant requests reconsideration and withdrawal of this rejection because Shiue does not remedy the failure of Kumauchi to describe or suggest the subject matter of the independent claims.

Applicant submits that all claims are in condition for allowance.

No fees are believed to be due. Please apply any charges or credits to deposit account 06-1050.

Respectfully submitted,

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